

Assembly Bill No. 2109

CHAPTER 781

An act to add Section 12463.2 to the Government Code, relating to parcel taxes.

[Approved by Governor September 29, 2014. Filed with
Secretary of State September 29, 2014.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2109, Daly. Controller: reports: parcel taxes.

Existing law requires the Controller to compile and publish reports of the financial transactions of each county, city, and special district within this state, together with any other matter he or she deems of public interest.

This bill would additionally require the Controller to include specified information in those local government financial transaction reports relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax. The bill would require the local governmental entities imposing a parcel tax to provide information to the Controller as required by the Controller to comply with these provisions. By imposing new duties on local officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

The people of the State of California do enact as follows:

SECTION 1. Section 12463.2 is added to the Government Code, to read:

12463.2. (a) (1) The Controller shall include in reports compiled and published pursuant to subdivision (b) of Section 12463 information relating to the imposition of each locally assessed parcel tax, including, but not limited to, the following:

- (A) The type and rate of parcel tax imposed.
- (B) The number of parcels subject to the parcel tax.
- (C) The number of parcels exempt from the parcel tax.
- (D) The sunset date of the parcel tax, if any.
- (E) The amount of revenue received from the parcel tax.

(F) The manner in which the revenue received from the parcel tax is being used.

(2) In implementing this subdivision, the Controller shall use existing funds or resources.

(b) Each county, city, and special district that assesses a parcel tax shall provide information to the Controller as required by the Controller to comply with subdivision (a).

(c) For purposes of this section, “parcel tax” means a tax levied by a local agency upon any parcel of property identified using the assessor’s parcel number system, or upon any person as an incident of property ownership pursuant to Section 4 of Article XIII A of the California Constitution, that is collected via the annual property tax bill.

SEC. 2. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.